

MICHAEL L. CHARLSON (SBN 122125)
mcharlson@velaw.com
CHRISTOPHER W. JAMES (SBN 289047)
cjames@velaw.com
VINSON & ELKINS LLP
555 Mission Street, Suite 2000
San Francisco, California 94105
Telephone: +1.415.979.6900
Fax: +1.415.651.8786

Attorneys for Plaintiff
KEVIN KALKHOVEN

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA**

KEVIN KALKHOVEN,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

Case No.: 2:21-cv-01440-KJM-JDP

**NOTICE OF MOTION AND MOTION OF
PLAINTIFF KEVIN KALKHOVEN FOR
DETERMINATION OF PETITION FOR
JUDICIAL REVIEW OF JEOPARDY
ASSESSMENT AND JEOPARDY LEVY
PURSUANT TO 26 U.S.C. § 7429**

Hearing Information:

Date: August 30, 2021
Time: 3:30 p.m.
Virtual Hearing Before Hon. Kimberly J.
Mueller, Chief Judge

TO THE PARTIES AND THEIR COUNSEL OF RECORD:

PLEASE TAKE NOTICE that pursuant to this Court’s August 20, 2021 Minute Order (Dkt. 15), on August 30, 2021, at 3:30 p.m., by virtual teleconference to be set up and hosted by the Court, Plaintiff Kevin Kalkhoven will and hereby does move for judicial determination of his petition to abate (a) the jeopardy assessment initiated by the Internal Revenue Service (the “IRS”) against him on or about July 6, 2021 (the “Assessment”), and (b) the jeopardy levies implemented pursuant to the Assessment. Mr. Kalkhoven’s motion also seeks to have restored to their proper owners any and all property seized or frozen by the IRS pursuant to its jeopardy levies, and to release all liens that have been imposed on Mr. Kalkhoven’s assets pursuant to the Assessment.

This motion is based on Mr. Kalkhoven’s Complaint and Petition for Judicial Review of Jeopardy Assessment and Jeopardy Levy Pursuant to 26 U.S.C. § 7429, filed August 12, 2021 (Dkt. 1, the “Petition”), together with: this Notice of Motion; Brief in Support of this Motion and accompanying Appendix of Exhibits; the Declarations of Juliana Hunter, Kevin Kalkhoven, Beatriz Shannon, and Pierre Wildman, each with accompanying exhibits, filed concurrently; and the [Proposed] Order and Judgment Abating Jeopardy Assessment and Jeopardy Levies. This Motion is additionally based on all other files and papers that comprise the Court’s record in this action, any further papers that may be filed in connection with this Motion, and any matters that may arise at the August 30 hearing.

DATED: August 23, 2021

VINSON & ELKINS LLP

By: /s/ Michael L. Charlson
Michael L. Charlson

Attorneys for Plaintiff Kevin Kalkhoven